

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Labrador Retriever Rescue Scotland SCIO**

Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

# **Labrador Retriever Rescue Scotland SCIO**

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# **Labrador Retriever Rescue Scotland SCIO**

## **Report of the Trustees for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **Labrador Retriever Rescue Scotland SCIO**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **Overall Objectives**

- To alleviate suffering and distress caused to dogs and in particular the breed known as the Labrador Retriever which may be ill treated, abandoned, unwanted or neglected.
- To encourage and promote kindness in the protection of Labrador Retrievers.
- To educate the public in responsible ownership.

##### **Our Mission**

- Rehoming Labrador Retrievers.
- Rescuing Labrador Retrievers from sometimes abusive or neglectful situations.
- Pet bereavement counselling.
- Education and communication with the public on training, health, feeding, behaviour and general ownership issues.
- To prevent rehoming by providing training/behavioural sessions.

##### **Our Vision**

- To ensure that more Labrador Retrievers enjoy a healthy life in a happy home or workplace and be provided with stimulation and human company.
- To educate the general public on the reasons not to breed Labrador Retrievers but leave it to the professional breeders whose sole aim should be to improve the breed and who health test all their breeding stock.

##### **Significant Activities**

##### **General Comments**

We are not rehoming the usual pre pandemic number of Labrador Retrievers. One positive reason is that many people are now working from home for the foreseeable future and therefore able to keep their dogs. A second reason is that more new rescues are appearing. The worrying problem is that people are still selling their dogs as opposed to rehoming them. There are so many dogs with serious behavioural problems whom we can't rehabilitate and rehome as we have to be mindful of costs for kennelling and behavioural therapy. Unfortunately we can't help them all. We have had more referrals from other Rescues this year who are in the same situation and can't help every dog.

A worrying fact is that many of the dogs we rehomed had no training or much socialisation. The public buy Labradors not realising they are a high energy dog who need not only exercise but mental stimulation. If not provided with this they can be destructive through boredom.

The reasons for people giving up their dogs are various eg emigration, ill health of the owner, owner unable to afford vet bills or food in the present financial climate, terminal illness, victims of domestic abuse (owner and dog), death of owner or owner unable to cope with dog's behaviour through lack of training.

Dogs are still a lucrative market sadly. Unsurprisingly the Labradors being given up show yet again an increase in Fox Reds (a shade which comes under the yellow umbrella). The trend is not changing sadly and has been escalating for the last 8-9 years at least. So many of them are badly bred with no health testing done on the parents. Steadiness and ability are also not being taken into consideration. Sadly it's a money making venture for many people and Fox Reds are a fashion statement. Thankfully there are good breeders out there who are dedicated to producing healthy puppies with sound temperaments.

We are still inundated with applications to adopt. Sadly many of these are people who don't want to pay £1200-£2000 for a puppy so think a rescue dog will be cheaper. Clearly these are not suitable candidates to adopt from LRRSS. Thankfully there are many genuine potential adopters who apply.

In the financial year Veterinary costs have been significantly more. This was due to some dogs needing specialist care at the Royal Dick Vet Hospital. Another reason for the increase in spending is that costs have risen in all Vet Practices we use for long term foster dogs due to the financial climate at the moment. The cost of living has risen and this affects Rescue too. We rely on donations and the sale of our calendars.

##### **Rehoming**

## **Labrador Retriever Rescue Scotland SCIO**

### **Report of the Trustees for the Year Ended 31 March 2023**

We rehomed 30 dogs this financial year. The majority of these dogs were much loved and only a drastic change in circumstances caused their rehoming. Five of these dogs were deemed suitable and to be happier working and became qualified Search Dogs.

#### **Long Term Fostering**

During the reporting period the Charity supported 17 Labradors. These are dogs it would be nigh on impossible to rehome due mainly to long term health issues. Sadly we lost two long term foster dogs in the reporting period due to old age.

#### **Boarding**

During the financial year 2 dogs were housed at the boarding kennels longer term. These are dogs with behavioural issues who have suffered trauma in the past. We would have liked to have helped more dogs by boarding but financially we were unable to, we have to think ahead to commit to boarding and kennel costs. In fact had the Boarding Kennels not written off the fees for these two dogs for the last year we would have had a shortfall.

#### **Rehoming Prevention**

The Charity prevented 319 Labradors from being rehomed by providing direct advice and training support to owners. This figure rises each year but is a positive that owners are coming to us for help thereby not having to rehome their dog. In cases where behaviour was an issue and required a Behaviourist on the ground, the Charity provided free behavioural sessions with a qualified Behaviourist. The Trustees see this as every bit as important as rehoming and is a successful part of our work.

#### **Veterinary Care**

During the reporting period 22 dogs were treated at various Vet Practices/Hospitals, many on several occasions. The principal patients were the dogs in long term foster care, the majority of which as previously reported have health issues.

#### **Behavioural**

During the reporting period 9 dogs had behavioural sessions inclusive of the two dogs in boarding kennels longer term. The main reason for this is to address behavioural issues and make the dogs re homeable. In other cases sessions were undertaken to prevent dogs being put up for adoption.

#### **Support & Communications**

The Charity has a very successful website and Facebook page which raises awareness of the Charity. Over 83,000 are followers/supporters of the rescue plus heavy traffic on the website. Two appeals were done via Facebook this year to help two Labradors with serious health problems otherwise they would have been put to sleep. Thankfully the appeals were very successful and the two dogs were hospitalised and given treatment.

There continues to be a steady demand from Labrador owners throughout the UK asking for advice and support on issues such as training, identification of reputable, professional breeders and advice on the health of Labradors. We also support people who have sadly lost their Labradors through ill health or old age.

We also have a steady demand for the above from USA and Canada. We continue to educate the public and tomorrow's dog owners.

The Charity continues to build and foster close working and support relationships with Veterinary Practices and Hospitals in the UK (and Specialists in USA and Australia), Police, Prisons and a Search Dog Training organisation.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The results for the year are reported in the financial statements.

## **Labrador Retriever Rescue Scotland SCIO**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

Funds are held in a charitable status business account with a leading high street bank. The Charity does not invest funds in any other way.

##### **Reserves policy**

The Charity has no formal reserve policy. It aims to maintain sufficient funds to cover expected running costs for a reasonable period and to meet any unusual items of expenditure. The number of dogs the Charity can help will always be related to the funds available.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Trust was created by a constitution dated 11th November 2011 as a Scottish Charitable Incorporated Organisation.

##### **Recruitment and appointment of new trustees**

Trustees are appointed in accordance with the terms of the Constitution. Application for trusteeship must be made in writing to the Board and each application will be considered at a subsequent Board meeting. The minimum number of Trustees is three and the maximum is four. At each AGM all of the Trustees must retire but then may be re-elected.

The Trustees are not remunerated for their services.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC042724

##### **Principal address**

Greenfields  
Alterwall  
Wick  
Caithness  
KW1 4UG

##### **Trustees**

Mrs C Poulton BEM  
P Poulton  
Mrs G G Britton  
Mrs V M Wilkinson

##### **Independent Examiner**

Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

##### **Bankers**

The Royal Bank of Scotland plc  
Olig Street  
Thurso  
Caithness  
KW14 7BL

**Labrador Retriever Rescue Scotland SCIO**

**Report of the Trustees  
for the Year Ended 31 March 2023**

Approved by order of the board of trustees on ..... *5 - 9.23* ..... and signed on its behalf by:

*C L Poulton*

.....  
Mrs C Poulton BEM - Trustee

**Independent Examiner's Report to the Trustees of  
Labrador Retriever Rescue Scotland SCIO**

I report on the accounts for the year ended 31 March 2023 set out on pages seven to thirteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Linda Cameron*

Linda Cameron FCCA CTA CA  
The Institute of Chartered Accountants of Scotland

Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

Date: *8.9.23*.....



**Labrador Retriever Rescue Scotland SCIO**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	63,802	-	63,802	47,855
Other trading activities	3	8,059	-	8,059	12,963
Investment income	4	487	-	487	52
Other income		1,305	-	1,305	1,333
<b>Total</b>		<u>73,653</u>	<u>-</u>	<u>73,653</u>	<u>62,203</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,843	-	3,843	4,413
<b>Charitable activities</b>					
Boarding, fostering, vets fees and other direct costs		57,774	-	57,774	45,888
<b>Total</b>		<u>61,617</u>	<u>-</u>	<u>61,617</u>	<u>50,301</u>
<b>NET INCOME</b>		12,036	-	12,036	11,902
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		108,698	-	108,698	96,796
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>120,734</u>	<u>-</u>	<u>120,734</u>	<u>108,698</u>

The notes form part of these financial statements

**Labrador Retriever Rescue Scotland SCIO**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	169	-	169	199
<b>CURRENT ASSETS</b>					
Cash at bank		121,165	-	121,165	109,099
<b>CREDITORS</b>					
Amounts falling due within one year	8	(600)	-	(600)	(600)
<b>NET CURRENT ASSETS</b>		<u>120,565</u>	<u>-</u>	<u>120,565</u>	<u>108,499</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>120,734</u>	<u>-</u>	<u>120,734</u>	<u>108,698</u>
<b>NET ASSETS</b>		<u>120,734</u>	<u>-</u>	<u>120,734</u>	<u>108,698</u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>120,734</u>	<u>108,698</u>
<b>TOTAL FUNDS</b>				<u>120,734</u>	<u>108,698</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....5-9-23..... and were signed on its behalf by:

.....*C L Poulton*.....  
C Poulton BEM - Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% reducing balance

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	62,802	42,755
Legacies and bequests	1,000	5,100
	<u>63,802</u>	<u>47,855</u>

**Labrador Retriever Rescue Scotland SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising events	<u>8,059</u>	<u>12,963</u>

**4. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>487</u>	<u>52</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,855	-	47,855
Other trading activities	12,963	-	12,963
Investment income	52	-	52
Other income	1,333	-	1,333
<b>Total</b>	<u>62,203</u>	<u>-</u>	<u>62,203</u>
<b>EXPENDITURE ON</b>			
Raising funds	4,413	-	4,413
<b>Charitable activities</b>			
Boarding, fostering, vets fees and other direct costs	45,888	-	45,888
<b>Total</b>	<u>50,301</u>	<u>-</u>	<u>50,301</u>
<b>NET INCOME</b>	11,902	-	11,902
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	96,796	-	96,796
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>108,698</u>	<u>-</u>	<u>108,698</u>

**Labrador Retriever Rescue Scotland SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<u>380</u>
<b>DEPRECIATION</b>	
At 1 April 2022	181
Charge for year	<u>30</u>
At 31 March 2023	<u>211</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u><u>169</u></u>
At 31 March 2022	<u><u>199</u></u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	<u>600</u>	<u>600</u>

**9. MOVEMENT IN FUNDS**

	<b>At 1.4.22 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.23 £</b>
<b>Unrestricted funds</b>			
General fund	108,698	12,036	120,734
<b>TOTAL FUNDS</b>	<u><u>108,698</u></u>	<u><u>12,036</u></u>	<u><u>120,734</u></u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	73,653	(61,617)	12,036
<b>TOTAL FUNDS</b>	<u><u>73,653</u></u>	<u><u>(61,617)</u></u>	<u><u>12,036</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	96,796	11,902	108,698
<b>TOTAL FUNDS</b>	<u>96,796</u>	<u>11,902</u>	<u>108,698</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,203	(50,301)	11,902
<b>TOTAL FUNDS</b>	<u>62,203</u>	<u>(50,301)</u>	<u>11,902</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	96,796	23,938	120,734
<b>TOTAL FUNDS</b>	<u>96,796</u>	<u>23,938</u>	<u>120,734</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,856	(111,918)	23,938
<b>TOTAL FUNDS</b>	<u>135,856</u>	<u>(111,918)</u>	<u>23,938</u>

**Labrador Retriever Rescue Scotland SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Labrador Retriever Rescue Scotland SCIO**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	62,802	42,755
Legacies and bequests	1,000	5,100
	<u>63,802</u>	<u>47,855</u>
<b>Other trading activities</b>		
Fundraising events	8,059	12,963
<b>Investment income</b>		
Deposit account interest	487	52
<b>Other income</b>		
Other income	1,305	1,333
	<u>1,305</u>	<u>1,333</u>
<b>Total incoming resources</b>	<b>73,653</b>	<b>62,203</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage and stationery	808	968
<b>Other trading activities</b>		
Goods for fundraising	2,519	2,797
Fundraising expenses	516	648
	<u>3,035</u>	<u>3,445</u>
<b>Charitable activities</b>		
Boarding & fostering costs	1,762	5,181
Vets fees & direct costs	35,927	17,826
Insurance	604	446
Telephone	387	470
Training costs - dogs	18,440	21,336
	<u>57,120</u>	<u>45,259</u>
<b>Support costs</b>		
<b>Other</b>		
Plant and machinery	30	35
<b>Governance costs</b>		
Independent Examiner's Fee	624	594
	<u>624</u>	<u>594</u>
<b>Total resources expended</b>	<b>61,617</b>	<b>50,301</b>
<b>Net income</b>	<b>12,036</b>	<b>11,902</b>

This page does not form part of the statutory financial statements